

106TH CONGRESS  
1ST SESSION

# H. J. RES. 45

Proposing an amendment to the Constitution of the United States to abolish  
the Federal income tax.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 1999

Mr. SAM JOHNSON of Texas (for himself, Mr. THOMAS, Mr. PAUL, Mr. LARGENT, Mr. COX, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, Mrs. MYRICK, Mr. HOSTETTLER, Mr. DOOLITTLE, Mr. TAUZIN, Mr. CAMPBELL, Mr. TANCREDO, Mr. BALLENGER, Mr. GIBBONS, Mr. HEFLEY, Mr. HAYWORTH, Mr. SCHAFER, Mr. PITTS, Mr. COOKSEY, Mrs. CHENOWETH, Mr. BARR of Georgia, Mr. BILIRAKIS, Mr. MILLER of Florida, Mr. CAMP, Mr. SESSIONS, Mr. CHAMBLISS, Mr. HERGER, Mr. LINDER, Mr. STUMP, Mr. EVERETT, Mr. DELAY, Mr. BONILLA, and Mr. SKEEN) introduced the following joint resolution; which was referred to the Committee on the Judiciary

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## JOINT RESOLUTION

Proposing an amendment to the Constitution of the United  
States to abolish the Federal income tax.

1       *Resolved by the Senate and House of Representatives*  
2       *of the United States of America in Congress assembled (two-*  
3       *thirds of each House concurring therein), That the fol-*  
4       *lowing article is proposed as an amendment to the Con-*  
5       *stitution of the United States, which shall be valid to all*  
6       *intents and purposes as part of the Constitution when*

1 ratified by the legislatures of three-fourths of the several  
2 States within seven years after the date of its submission  
3 for ratification:

4 “ARTICLE —

5 “SECTION 1. Three years after the ratification of this  
6 article of amendment, the sixteenth article of amendment  
7 to the Constitution of the United States is repealed, and  
8 the Congress shall have no power to lay and collect taxes  
9 on incomes, except in time of war declared by the Con-  
10 gress.”

11 “SECTION 2. Not later than 180 days after the ratifi-  
12 cation of the article of amendment proposed by this joint  
13 resolution, the Secretary of the Treasury shall report to  
14 the Committee on Ways and Means of the House of Rep-  
15 resentatives and the Committee on Finance of the Senate  
16 recommendations for any legislation that may be nec-  
17 essary to implement that article.”.

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